



AN AASIS TRAINING GUIDE

FACC – PART 1

Introduction to Fund Accounting and Cost Centers



BEST IF PRINTED IN SLIDE VIEW



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Introduction to Fund Accounting

Course Objectives

- Know the difference between Funds and Appropriation
- Know how general ledger accounts are organized into Agency Financial Statements
- Learn to run the Balance Sheet and Trial Balance reports in AASIS
- Learn to check for available budget in AASIS
- Understand how your agency is organized into cost centers and cost center groups

Fund Accounting

- We pay for goods and services for state government from different funds.
- Each state agency may have one or many funds, depending upon the sources of money received and how they account for it.
- Each fund in state government is accounted for separately.

Funds

- Funds can be thought of as bank accounts that belong to state agencies.
- The fund account may be held in the state treasury or in a local bank.
- Before an agency can spend money from its fund, the cash must be available, and the agency has to have legislative permission to spend it (appropriation).



Arkansas Fund

* Fund group
1170100 1170100
1440100 1440100
1440200 1440200
1440300 1440300
1440500 1440500
1440700 1440700
1770000 1770000
AGA0000 AGA0000
AGA6300 AGA6300
ARH0000 ARH0000
ASA0000 ASA0000
ETN0100 ETN0100
ETQ0100 ETQ0100
FFA0000 FFA0000
FFB0000 FFB0000
FFB2020 FFB2020
FFB20Y2 FFB20Y2
FFB9600 FFB9600
FFB9699 FFB9699
FFB96CV FFB96CV
FFB98RT FFB98RT
FFB9999 FFB9999
FFB99LB FFB99LB
FFB99XX FFB99XX
FFBLB20 FFBLB20
FFBLB98 FFBLB98
FHB203Z FHB203Z
FVD0000 FVD0000
FVD0F0F FVD0F0F

This is a listing of some of the fund accounts for the state of Arkansas.

Appropriation

- Appropriation is the legal permission to spend money.
- Appropriation is granted to agencies in their appropriation acts, which are passed biennially by the state legislature and signed by the governor.

AASIS Fund vs. Funds Center

- In AASIS, we refer to the fund as the fund and the appropriation as the funds center.
- You can think of the fund as the cash in the bank and the funds center as the permission to spend it. Both must be present for an agency to spend the money.

When do you need them?

- In AASIS, you must have appropriation to enter a purchase requisition or purchase order.
- You must have funds to post an invoice.

Why don't you need funds to purchase goods?

- There will probably be a time lag between the time you entered the purchase order and the time you receive the goods and the invoice.
- The fund balance will most likely change several times during this period; therefore it is irrelevant at the time of the order.

The General Ledger and the Special Purpose Ledger

- The General Ledger and Special Purpose Ledger are tools to report the “Funds” as opposed to “Funds Centers”. That is, we are talking about the money rather than the permission to spend it.
- Think of the general ledger as the big picture for Arkansas and its agencies.
- Think of the Special Purpose Ledger as the fund accounting detail reporting tool.

The General Ledger Accounts

- The General Ledger and Special Purpose Ledger share the same accounts.
- The difference is that the General Ledger reports each account by agency (Business Area) whereas the Special Purpose Ledger reports each account by Fund.

The General Ledger Accounts

Balance Sheet Accounts

- These include Assets, Liabilities, and Fund Equity.
- Asset accounts will always start with 1
- Liability accounts will always start with 2
- Fund equity accounts will always start with 3

The General Ledger Accounts

Asset Accounts

- Asset accounts represent cash, equipment, land, buildings, etc. that are owned by an agency or fund.
- An increase in an asset account is represented by a debit (+) to the account, and a decrease is represented by a credit (-).

Asset Account Examples

1000543001	Cash Journal FET 0543	-
**	Cash On Hand	
1100001000	Cash in State Treasury	
1100001001	Cash in State Treasury	-
1100001002	Cash in State Treasury	-
1100001003	Cash in State Treasury	-
**	Cash in State Treasury	
1105430010	CASH IN BANK FET 0543	-
1105430020	CASH IN BANK FET 0543	-
**	Cash in Bank	
1140002000	Loans to other Funds	
1140003000	Due To / Due From Cleari	
**	Interfund Receivable	
1990150000	Equipment (Modified)	

The General Ledger Accounts

Liability Accounts

- Liability accounts represent amounts owed by an agency or fund.
- An increase in a liability account is represented by a credit (-) to the account, and a decrease is represented by a debit (+).



Liability Account Examples

2110001000	Vendor AP
2110001100	Vendor Accrued Liab
2110001200	Unsettled Inv Pay
2110001300	Misc Accts Pay
2110002000	Employee AP
2110003000	Due To Other Funds
2110004000	Due To Otr Fd-Manual
2111001000	GRIR Clearing
2112001000	Grants AP Fed
2112002000	Grants AP Oth Gov
2112003000	Grants AP Non Gov
2114001000	Capital Lease AP
2114002000	Land Sales Escrow AP
2114003000	Claims IBNR
2115001000	Sal Accrued AP
2115001100	Sal Accrued MAdj AP
2115002000	Sal Taxes EE/ER AP
2115003000	Sal EE/ER MDed/MchAP
2115004000	Sav Bond EE AP Conv
2115004001	Savings Bond EE AP
2115005000	Sal EE/ER MAdj AP
2120002000	Sales Tax AP
2120002100	Sales Tax AP ME
2120002200	Sales/Use Tax Pay Re
2120003000	Use Tax Payable
2120003100	Use Tax Payable ME
2130001000	Deferred Revenue
2130002000	Adv from Oth Govts
2140001000	Deferred Int Liab
2140002000	Accr Interest Leasin

The General Ledger Accounts

Fund Equity Accounts

- Fund equity accounts represent the value of a fund. That is, the difference between the assets and liabilities of a fund.
- An increase in a fund equity account is represented by a credit (-) to the account, and a decrease is represented by a debit (+).

Fund Equity Account Examples

Id	G/L acct	Short text
	300000000000	Fund Equity Clearing
	300000010000	FB Contrib/RetireSys
	300000012000	NtAssetTrst Hlth/Lif
	300000013000	NtAssetTrst Other
	300000020000	Fund Balance
	300000030000	NA InvCap NetRel Deb
	300000040000	Net Asset Restricted
	300000050000	Amt Avail Debt Svc
	300000060000	Rest Asset Cust Dep
	300000070000	FB Inventory
	390142100000	InvGFS WoA (Modified)
	390210000000	Inv GFA Lnd Imp (Mod
	390210100000	Inv GFA Land (Mod)
	390220000000	Inv GFA Easemen (Mod)
	390230000000	Inv GFA Bldg (Mod)
	390240000000	Inv GFA LHI (Modifie
	390250000000	Inv GFA Equip (Mod)
	390260000000	Inv GFA LVE (Modified
	390280000000	InvGFA Libhold (Mod)
	390290000000	InvGFA TgItntAst (Mod)
	390291000000	InvGFAInfrstct (Mod)
	390292000000	Inv GFA AUC (Mod)

The General Ledger Accounts

Revenue and Expenditure

- The next accounts appearing in the general ledger are the Revenue and Expenditure Accounts
- Revenue accounts will always start with 4
- Expenditure accounts will always start with 5

The General Ledger Accounts

Revenue Accounts

- Revenue accounts represent money collected by an agency or fund.
- An increase in a revenue account is represented by a credit (-) to the account, and a decrease is represented by a debit (+).
- This is often confusing to non-accountants, who may wonder why revenues are always seen in the reports as negatives.

Why do we credit revenue accounts to increase them?

- This is explained by accounting procedure. Remember that an accounting entry always has to balance: debits must equal credits.
- Receiving the revenue (a credit) causes an increase in the cash asset (a debit) and the transaction balances.

The General Ledger Accounts

Revenue Accounts

- Revenue for the state is not always tax revenue.
- State agencies' revenues can include federal grants, sales, tuition charged by colleges, and admission fees to parks, to name a few.



Revenue Account Examples

id	G/L acct	Short text
<	4010004000	Estimated Corp Tax
<	4010005000	Individual Inc Tax
<	4010006000	Ind Est Inc Tax
<	4010007000	WH Qtrly Income Tax
<	4010008000	Cigarette Tax
<	4010009000	Cigar & Tobacco Tax
<	4010010000	Severance Tax 3/4
<	4010011000	Estate Tax
<	4010012000	Premium Tax Ins Co
<	4010013000	Beer Tax
<	4010014000	Beer Enforcement 271
<	4010015000	Liquor Tax
<	4010016000	Liq Enforce \$.20/case
<	4010017000	Native Wine 271
<	4010018000	Wine Enforce \$.05
<	4010019000	Imported Wine Tax
<	4010020000	Imported Wine 424
<	4010021000	Wine Enforce 424
<	4010022000	Wine Tax 1052
<	4010023000	Prem Tax Work Comp
<	4010024000	Real Est Transf 754
<	4010025000	CigPaper ExcTax 1045
<	4010026000	Liq Tax 1.00/.50/cs
<	4010027000	Bingo Tax 939
<	4010028000	DUI DL Reinstate 863
<	4010029000	Health Care Prov 4
<	4011001000	Vending Decal 928
<	4011002000	Racing Fees Horse
<	4011003000	Racing Fees Dog
<	4011004000	ABC Transcripts 790

The General Ledger Accounts

Expenditure Accounts

- Expenditure accounts represent money spent by a fund on operations.
- An increase in a expenditure account is represented by a debit (+) to the account, and a decrease is represented by a credit (-).
- This is also confusing to non-accountants. It seems as though you should subtract expenditures from the fund, since that's what you do in your checkbook.

Why do we debit expenditure accounts to increase them?

- This is explained by accounting procedure. Remember that an accounting entry always has to balance: debits must equal credits.
- The expense (a debit) causes a decrease in the cash asset (a credit) or an increase in the payable liabilities (a credit) and the transaction balances.



Expenditure Account Examples

5010001000	00 Regular Salaries
5010002000	01 Extra Help Sal
5010003000	06 Overtime Salaries
5010004000	07 Supp Emerg Sal
5010005000	03 FICA & Medic Exp
5010006000	03 Ben Ins Exp HAL
5010006500	Agency Cost of ARCAP
5010007000	03 Retirement Exp
5010008000	03 Unemploy Comp Exp
5010009000	03 Worker Comp Exp
5010010000	03 Work Comp Prem Tx
5010011000	16 Fixed Uniform All
5010012000	08 Fixed Trav Allow
5010013000	02 Fixed Housing All
5010014000	02 Fixed Uniform All
5010015000	02 Fixed Trav Allow
5010090000	Comp Absence Exp
5020001000	Postage
5020002000	Telecomm Wired
5020003000	Telecomm Wireless
5020004000	Network Services Exp
5020005000	Freight
5030001000	Printing
5030002000	Bind Copy Collate
5030003000	Advertise Clip Svc
5030004000	Film Processing
5030005000	02-Bldg & Grds Maint
5030006000	Pub Facility M&O
5030007000	Hauling & Moving Exp
5030008000	Office Equip Maint

The General Ledger Accounts

Miscellaneous Accounts

- Miscellaneous general ledger accounts include such items as revenue distributions, prior year warrant cancellations, and fund transfers.
- These are items that may have been counted as revenue or expense in one fund and are being transferred to another fund. They are classified as miscellaneous to avoid double counting them in the general ledger while counting them in the SPL.
- These accounts always begin with a 6.

Miscellaneous Account Examples

60000003000	Recap Excess Gen Rev
60100000000	GainLos FA(Modified)
60100001000	Sales Tax Over
60110000000	GainLoss FA(Full)
60200001000	In Kind Contrib
60200002000	Agy Produced Goods
60200003000	Other Donations
60200004000	Title XIX Matching
60300001000	Proceeds Sale Bonds
60300002000	Proc Sale Cert Indeb
60600001000	Grnt/Aid Frm Oth Agy
60600002000	Intra-Agy Xfers In
60600003000	Inter-Agy Xfers In
60600004000	Gen Rev Dist Xfer In
60610001000	Grnt/Aid To Othr Agy
60610002000	Intra-Agy Xfers Out
60610003000	Inter-Agy Xfers Out
60610004000	Gen Rev Dis Xfer Out
60700001000	Transfer Fees
60700002000	Cash Service Charge
60800001000	REF TO EXP-CURR YEAR
60800002000	Client Overpayments
60800003000	Do Not Use
60800004000	GAAP Full Acc Offset
60800005000	BILL TO ACCOUNT
60800006000	LODGING DEPOSITS
60800007000	DIRECT BILL
60800008000	GUEST LEDGER
60800009000	CUST SURETY BOND DEP
60800010000	DO NOT USE



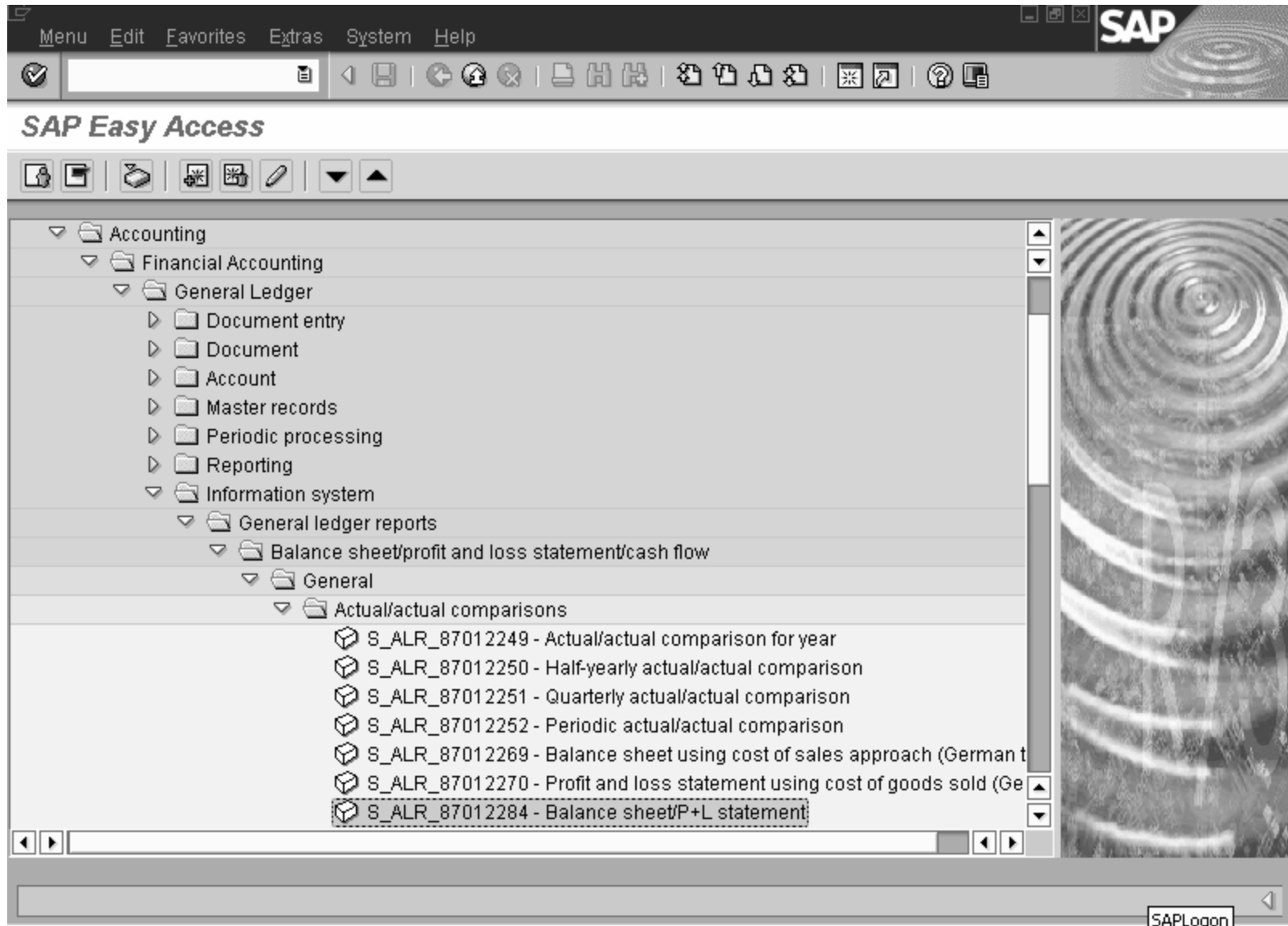
Financial Reporting

The General Ledger Report: Balance Sheet / P & L

- Use this report to look at the big picture.
- View revenues by type collected by the state.
- View expenditures by type by state agency.
- Does not give detail for appropriations or funds.
- Does not have drill-down capability.

Balance Sheet / P & L Report

- Accounting > Financial Accounting > General Ledger > Information System > General Ledger Reports > Balance Sheet / Profit and Loss Statement / Cash Flow > General > Actual / Actual Comparisons > Balance Sheet / P & L Statement
- S_ALR_87012284



Program Edit Goto System Help

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts to

G/L account to

Company code to

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area to

Currency type

Further selections Special evaluations Output control

Financial statement version Language

Reporting year

Reporting periods to

Comparison year

Comparison periods to

Plan version (ledger 00 only)

List output

☐ Classical list

☒ ALV grid control Layout

☐ ALV Tree Control Layout

☐ As structured balance list

100 sapap07 INS

Type in ark in Chart of Accounts and Company Code. Select Financial Statement version 0010, the current fiscal year, and the previous fiscal year. This selection will bring up all of the accounts for the state of Arkansas.

Program Edit Goto System Help

SAP

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts ARK to

G/L account to

Company code ARK to

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area to

Currency type

Further selections **Special evaluations** **Output control**

Financial statement version 0010 Language EN

Reporting year 2005

Reporting periods 1 to 12

Comparison year 2004

Comparison periods 1 to 12

Plan version (ledger 00 only)

List output

☐ Classical list

☒ ALV grid control Layout

☐ ALV Tree Control Layout

☐ As structured balance list

100 sapap07 INS

Reporting period selection: indicates the months in the state fiscal year. Period one is July, period two is August, etc. Select the period or range of periods that you wish to view. The one to 12 selection includes the full year.



Program Edit Goto System Help

SAP

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts ARK to

G/L account to

Company code ARK to

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area to

Currency type

Further selections Special evaluations Output control

Financial statement version 0010 Language EN

Reporting year 2005

Reporting periods 1 to 16

Comparison year 2004

Comparison periods 1 to 16

Plan version (ledger 00 only)

List output

☐ Classical list

☒ ALV grid control Layout

☐ ALV Tree Control Layout

☐ As structured balance list

100 sapap07 INS

n to

Balance Sheet/P+L Statement

myPCC Balance Sheet

10 Currency type Company code currency
 USD Amounts in United States Dollar
 2005.01 - 2005.16 Reporting periods
 2004.01 - 2004.16 Comparison periods


Business Area	Text for B/S P&L item	Tot.rpt.pr	tot.cmp.pr	Abs. difference	Pct.Diff.
0274	1102920014 Cash in Bank LPA 0292 - Account 001 - ...	5,043.00	0.00	5,043.00	
0990	1103180021 CASH IN BANK MLK 0318 - ACCOUNT 0...	14,426.12	14,426.12	0.00	0.0
0318	1103180022 CASH IN BANK MLK 0318 - ACCOUNT 0...	4.67	4.67	0.00	0.0
0510	1103500011 Cash in Bank SBS 0350 - Account 001 - ...	1,279.35	1,279.35	0.00	0.0
0385	1103850010 Cash in Bank DVA 0385 - Account 001	1,328,627.70	1,328,627.70	0.00	0.0
0385	1103850012 Cash in Bank DVA 0385 - Account 001 - I...	2,000,000.00	2,000,000.00	0.00	0.0
0395	1103950011 Cash in Bank DEV 0395 - Account 001 - ...	10,775,798.20	10,204,833...	570,964.60	5.6
0395	1103950012 Cash in Bank DEV 0395 - Account 001 - I...	11,300,665.33	10,589,234...	711,430.84	6.7
0395	1103950021 Cash in Bank DEV 0395 - Account 002 - ...	24,196,252.10	23,465,714...	730,537.35	3.1
0395	1103950022 Cash in Bank DEV 0395 - Account 002 - I...	24,236,244.08	23,505,706...	730,537.35	3.1
0395	1103950031 Cash in Bank DEV 0395 - Account 003 - ...	13,902,303.94	13,139,049...	763,254.00	5.8
0395	1103950032 Cash in Bank DEV 0395 - Account 003 - I...	13,647,553.66	12,884,299...	763,254.00	5.9
XXXX	1104800010 Cash in Bank DOC 0480 - Account 001	19,941,504.92	18,855,907...	1,085,597.32	5.8

The resulting report lists balances for every general ledger account by state agency. The report compares results for two fiscal years.

0510	1105100012 Cash in Bank SFB 0510 - Account 001 - I...	494,134.21	494,134.21	0.00	0.0
0513	1105130010 Cash in Bank SFD 0513 - Account 001	37,836.29	37,836.29	0.00	0.0
0513	1105130011 Cash in Bank SFD 0513 - Account 001 - ...	2,032,358.17	2,032,358.17	0.00	0.0
0513	1105130012 Cash in Bank SFD 0513 - Account 001 - I...	2,035,727.84	2,035,727.84	0.00	0.0
0519	1105190010 Cash in Bank LIB 0519 - Account 001	10,437.72	10,437.72	0.00	0.0

Restricting Data by General Ledger Account

- The report can be selected by general ledger account. The numbering convention for the GL is ten digits, Assets start with one; Liabilities start with two; Fund equity start with three; Revenues start with four; expenditures start with five; and other accounts start with six.
- Therefore, it would be possible to get a report listing revenues by requesting all of the “4” accounts.



Program Edit Goto System Help

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts	ARK	to		
G/L account	4000000000	to	4999999999	
Company code	ARK	to		

The selection for state revenue only is the same except for the GL account boxes. Type in 4000000000 to 4999999999.

Accounting transaction selection

Business area		to		
Currency type				

Further selections Special evaluations Output control

Financial statement version 0010 Language EN

Reporting year 2005

Reporting periods 1 to 16

Comparison year 2004

Comparison periods 1 to 16

Plan version (ledger 00 only)

List output

☐ Classical list

☒ ALV grid control Layout

☐ ALV Tree Control Layout

☐ As structured balance list

100 sapap07 INS

Balance Sheet/P+L Statement					
myPCC Balance Sheet					
10 Currency type Company code currency USD Amounts in United States Dollar 2005.01 -2005.16 Reporting periods 2004.01 -2004.16 Comparison periods					
Business Area	Text for B/S P&L item	Tot.rpt.pr	tot.omp.pr	Abs. difference	Pct.Diff.
0610	4010011000 Estate Tax	1,300,685.01-	14,014,460...	12,713,775.77	90.7
****	4010012000 Premium Tax Insurance Co	913,921.59-	78,943,297...	78,029,376.08	98.8
0610	4010013000 Beer Tax	2,814,513.82-	12,319,223...	9,504,709.53	77.2
0610	4010014000 Beer Enforcement Act 271	39,755.49-	410,534.68-	370,779.19	90.3
0610	4010015000 Liquor Tax	625,166.31-	6,628,985.18-	6,003,818.87	90.6
0610	4010016000 Liquor Enforcement \$.20 Per Case	19,869.79-	214,990.01-	195,120.22	90.8
0610	4010017000 Native Wine Act 271	383.53-	4,862.72-	4,479.19	92.1
0610	4010018000 Wine Enforcement \$.05 Per Case	2,892.52-	39,298.11-	36,405.59	92.6
0610	4010019000 Imported Wine Tax	126,279.00-	1,644,613.71-	1,518,334.71	92.3
0610	4010020000 Imported Wine Act 424/87	740.86-	15,484.53-	14,743.67	95.2
0610	4010021000 Wine Enforcement Act 424/87	67.35-	1,317.45-	1,250.10	94.9
0610	4010022000 Wine Tax Act 1052/85	13,364.33-	169,552.21-	156,187.88	92.1
****	4010024000 Real Estate Transfer Act 754/83	1,566,216.55-	2,607,788.32-	1,041,571.77	39.9
0610	4010025000 Cigarette Paper Excise Tax Act 1045/87	56,895.96-	530,276.75-	473,380.79	89.3
0610	4010026000 Liquor Tax 1.00/.50/Case	23,981.86-	343,318.61-	319,336.75	93.0
0610	4010028000 DUI Drivers Lic Reinstatement 863/93	2,832.00-	22,710.00-	19,878.00	87.5
****	4011001000 Vending Decal Act 928/97	723,428.20-	1,706,044.80-	982,616.60	57.6
0610	4011002000 Racing Fees Horse	311,177.26-	2,277,259.97-	1,966,082.71	86.3
0610	4011003000 Racing Fees Dog	215,699.49-	1,933,404.76-	1,717,705.27	88.8
0610	4011004000 ABC Transcripts Act 790/81	88.40-	3,152.90-	3,064.50	97.2
0610	4011007000 Motor Carrier Fee Act 1027/93	15,730.42-	1,746,060.26-	1,730,329.84	99.1

Year-to-date revenue collections are displayed by category and agency.

Restricting Data by General Ledger Account

- Data can be further restricted by account.
- It is possible to search for the General Ledger account in AASIS.
- In the next example, we select data to compare taxes collected on soft drinks and cigarettes.

The screenshot shows the SAP SAP GUI interface. The main window is titled "Balance Sheet/P+L Statement". It has a menu bar (Program, Edit, Goto, System, Help) and a toolbar. Below the toolbar, there are tabs for "Data Sources", "Selection using search help", "Accounting transaction selection", "Further selections", "Special evaluations", and "Output control".

The "Selection using search help" tab is active. It contains fields for "G/L account selection", "Chart of accounts", "G/L account", and "Company code". The "G/L account" field is highlighted, and a search dialog is open.

The search dialog is titled "G/L account number (1)". It has a tab for "G/L account number in company code" and a tab for "G/L account description in company c...". The "G/L account number in company code" tab is active. It contains fields for "G/L long text", "Language key", "Company code", "G/L account", and "Maximum no. of hits".

The "G/L long text" field contains the text "*soft drink*". The "Language key" field contains the text "EN". The "Company code" field is empty. The "G/L account" field is empty. The "Maximum no. of hits" field contains the text "500".

The "Further selections" tab is also visible. It contains fields for "Financial statement version", "Reporting year", "Reporting periods", "Comparison year", "Comparison periods", and "Plan version (ledger 00 only)".

The "Output control" tab is also visible. It contains a "List output" section with radio buttons for "Classical list", "ALV grid control", and "ALV Tree Control".

Place the cursor in the GL account field and click the drop down box. Type the name in the long text field. Asterisks are used as wild cards to search if you don't know the exact name. Green check to complete the search.

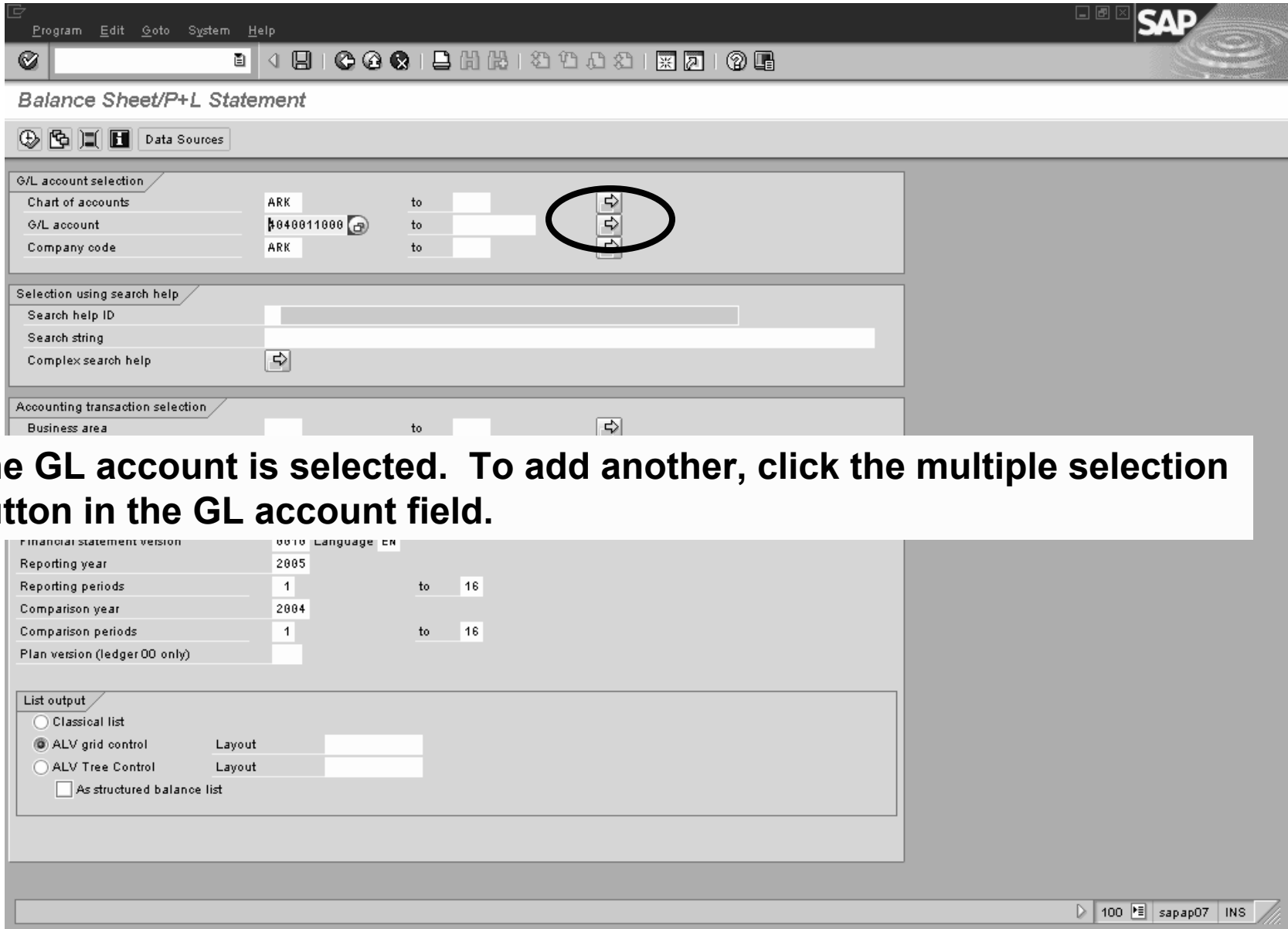
G/L account number (1) 1 Entry found

G/L account number in company code ✓ G/L account description in company...

✓ ✕ H H * M Master records

Long text	Co...	G/L acct
Soft Drink Tax Act 7/92	ARK	4040011000

Select the GL account and click the green check.

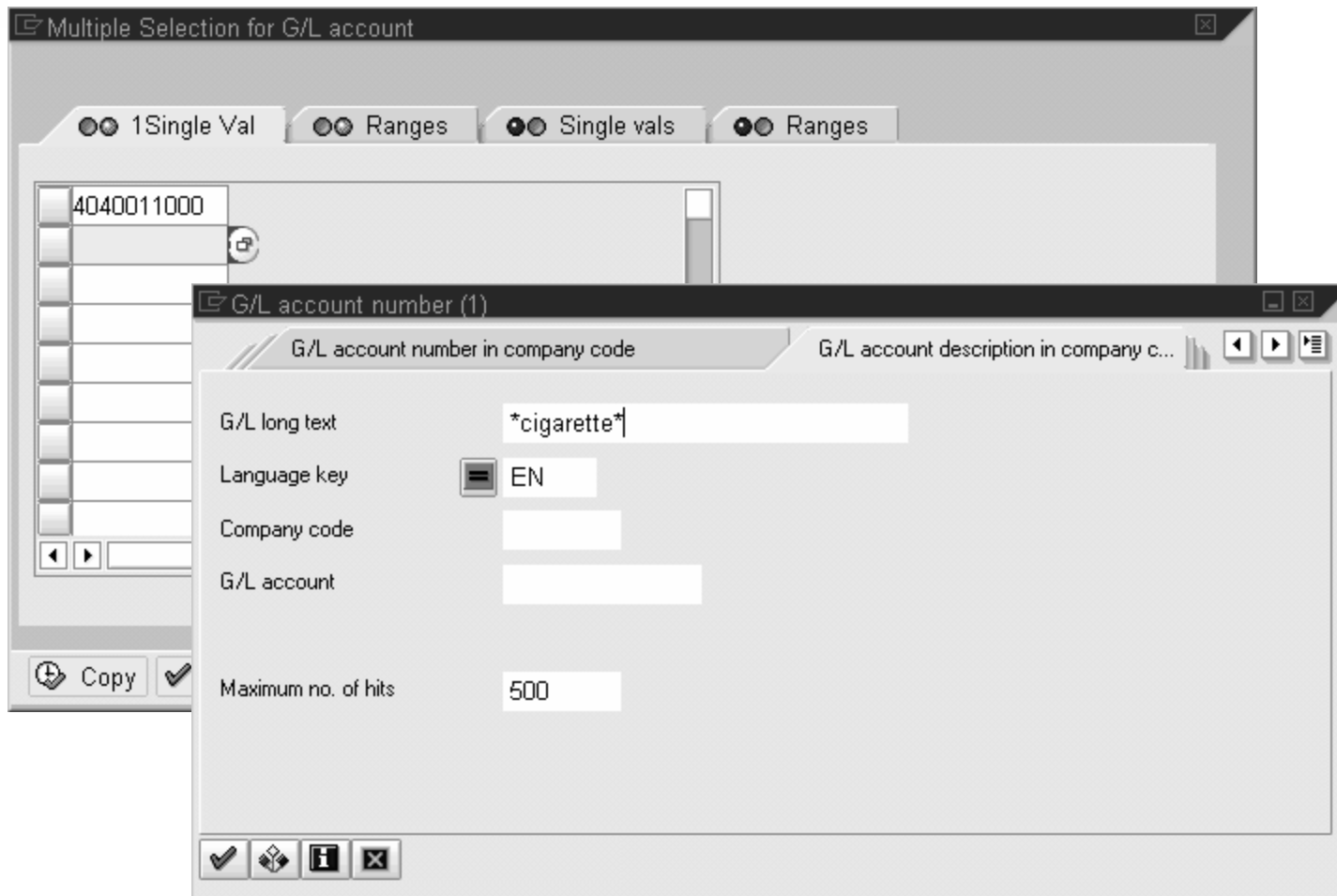


The screenshot shows the SAP 'Balance Sheet/P+L Statement' interface. The 'G/L account selection' section is active, showing the following fields:

Field	Value	to	Action
Chart of accounts	ARK		[Single Selection]
G/L account	040011000		[Multiple Selection]
Company code	ARK		[Single Selection]

The 'Multiple Selection' button (a square with a right-pointing arrow) in the G/L account field is circled in black. Below this, the 'Selection using search help' section contains fields for 'Search help ID', 'Search string', and 'Complex search help'. The 'Accounting transaction selection' section shows 'Business area' with a 'to' field and a 'Multiple Selection' button. The 'Financial statement version' section includes 'Reporting year' (2005), 'Reporting periods' (1 to 16), 'Comparison year' (2004), 'Comparison periods' (1 to 16), and 'Plan version (ledger 00 only)'. The 'List output' section has radio buttons for 'Classical list', 'ALV grid control' (selected), and 'ALV Tree Control', each with a 'Layout' field. There is also a checkbox for 'As structured balance list'. The bottom status bar shows '100', 'sapap07', and 'INS'.

The GL account is selected. To add another, click the multiple selection button in the GL account field.



The screenshot shows two overlapping windows from the AASIS software. The background window is titled 'Multiple Selection for G/L account' and has tabs for '1Single Val', 'Ranges', 'Single vals', and 'Ranges'. The foreground window is titled 'G/L account number (1)' and contains the following fields:

- G/L long text:** *cigarette*
- Language key:** EN
- Company code:** (empty field)
- G/L account:** (empty field)
- Maximum no. of hits:** 500

At the bottom of the foreground window are four icons: a checkmark, a magnifying glass, an information icon, and a close button. The background window has a list box on the left with the value '4040011000' selected and a 'Copy' button at the bottom left.

Follow the same procedure as before to search for the account number.



G/L Account Number(1) 2 Entries Found

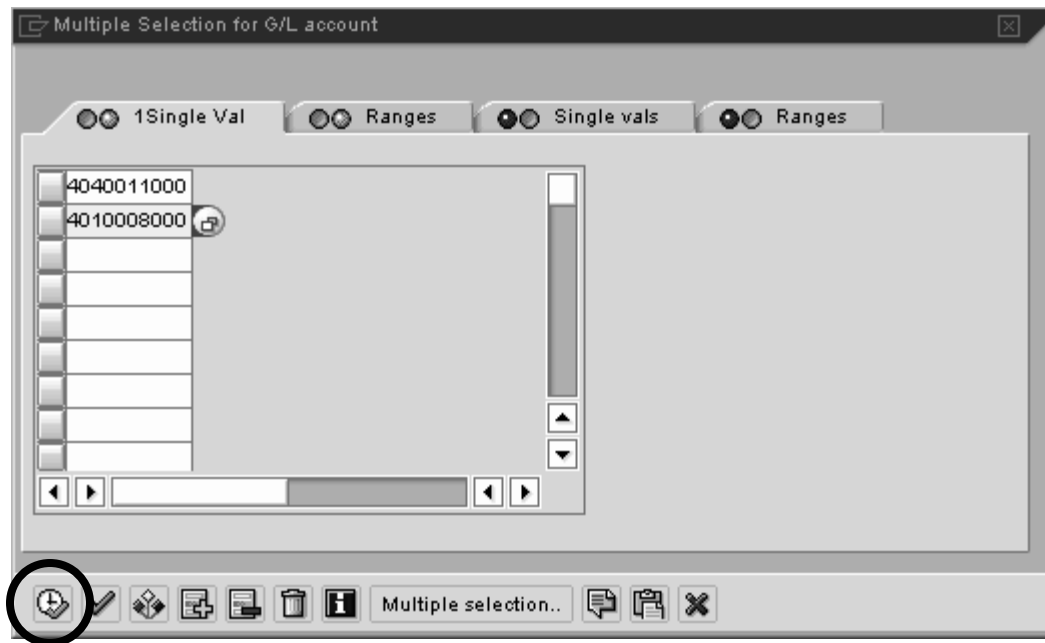
☒ G/L account description in chart of accounts

✓ ✕ H H+ * R [icon] [icon] Master records [icon]

Long text	ChAc	G/L Acct
Cigarette Paper Excise Tax Act 1045/87	ARK	4010025000
Cigarette Tax	ARK	4010008000

2 Entries Found

Select the GL account and click the green check.






Click the Execute button to fill in the selections.

Program Edit Goto System Help

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts	ARK	to		
G/L account	4040011000	to		
Company code	ARK	to		

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area

Financial statement version

Financial statement version	0010	Language	EN
Reporting year	2005		
Reporting periods	1	to	16
Comparison year	2004		
Comparison periods	1	to	16
Plan version (ledger 00 only)			

List output

☐ Classical list

☒ ALV grid control

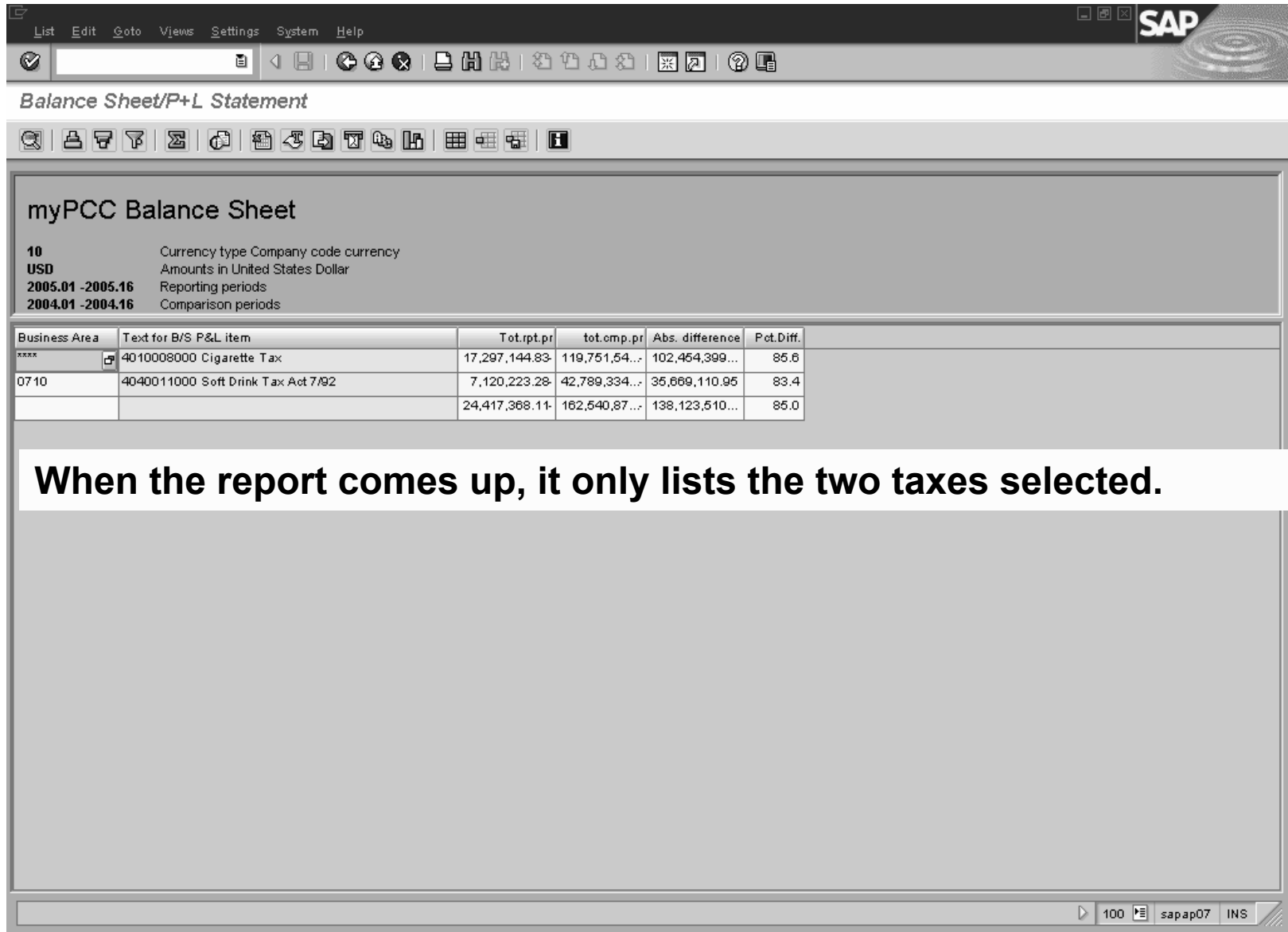
☐ ALV Tree Control

☐ As structured balance list

100 sapap07 INS

Note that the arrow button has turned green, indicating that there is a selection. Execute the report by clicking the clock button.





The screenshot shows the SAP myPCC Balance Sheet report. The title bar indicates the report is a 'Balance Sheet/P+L Statement'. The report title is 'myPCC Balance Sheet'. The parameters are: 10 (Company code), USD (Currency type), 2005.01 - 2005.16 (Reporting periods), and 2004.01 - 2004.16 (Comparison periods). The report displays a table with the following data:

Business Area	Text for B/S P&L item	Tot.rpt.pr	tot.cmp.pr	Abs. difference	Pot.Diff.
****	4010008000 Cigarette Tax	17,297,144.83	119,751,54...	102,454,399...	85.6
0710	4040011000 Soft Drink Tax Act 7/92	7,120,223.28	42,789,334...	35,669,110.95	83.4
		24,417,368.11	162,540,87...	138,123,510...	85.0

The bottom status bar shows the page number 100, the user ID sapap07, and the session ID INS.

When the report comes up, it only lists the two taxes selected.

Restricting Data by Business Area

- Data can be further restricted by business area (agency).
- It is possible to search for the Business Areas or agency codes in AASIS.
- In the next example, we select data for one state agency

Program Edit Goto System Help

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts ARK to

G/L account 4040011000 to

Company code ARK to

Selection using search help

Search help ID

Search string

Complex search help

Accounting transaction selection

Business area to

Currency type

Further selections Special evaluations Output control

Financial statement version 0010 Language EN

Reporting year 2005

Reporting periods 1 to 16

Comparison year 2004

Comparison periods 1 to 16

Plan version (ledger 00 only)

List output

Business Area (1) 212 Entries Found

Restrictions

Bu...	Description
0582	RIVERSIDE VOCATION TECH SCHOOL
0590	DEPT OF WORKFORCE EDUCATION
0610	DEPT OF FINANCE AND ADMIN
0611	DFA - ALCOH BEV CONTROL DIV
0612	DFA- ALCOH BEV ENFORCEMENT DIV
0620	DFA - DISBURSING OFFICER
0630	DFA - REVENUE SERVICES DIV
0631	DFA - DIVISION OF RACING
0634	DFA- OFF OF CHILD SUPPORT ENF
0645	DEPARTMENT OF HEALTH
0665	HEALTH SERVICES PERMIT AGENCY
0675	BLACK RIVER TECHNICAL COLLEGE
0677	U OF A COSSATOT COMM COLLEGE
0685	OUACHITA TECHNICAL COLLEGE

Place the cursor in the Business area field and click the drop down box. Select the business area from the list. Green check to complete the search.

0700 DEPARTMENT OF HIGHER EDUCATION

212 Entries Found

00 sapap07 INS

Program Edit Goto System Help

SAP

Balance Sheet/P+L Statement

Data Sources

G/L account selection

Chart of accounts	ARK	to		→
G/L account	4040011000	to		→
Company code	ARK	to		→

Selection using search help

Search help ID	
Search string	
Complex search help	→

Accounting transaction selection

Business area	0610	to		→
Currency type				

Further selections Special evaluations Output control

Financial statement version 0010 Language EN

Reporting year 2005

Reporting periods 1 to 16

Comparison year 2004

Comparison periods 1 to 16

Plan version (ledger 00 only)

List output

☐ Classical list

☒ ALV grid control Layout

☐ ALV Tree Control Layout

☐ As structured balance list

100 sapap07 INS

The Business area is filled in. Check the other selections and execute the report.

Balance Sheet/P+L Statement

myPCC Balance Sheet

10 Currency type Company code currency
 USD Amounts in United States Dollar
 2005.01 - 2005.16 Reporting periods
 2004.01 - 2004.16 Comparison periods

Business Area	Text for B/S P&L item	Tot.rpt.pr	tot.cmp.pr	Abs. difference	Pct.Diff.
0610	1010103000 Petty Cash	400.00	400.00	0.00	0.0
0610	1010106000 Cash In Transit Year End Only	149,800.00	149,800.00	0.00	0.0
0610	1100000900 Cash in State Treasury - Payroll	31,495,648.46	31,495,648...	0.00	0.0
0610	1100000901 Cash in State Treasury - Payroll Warrant ...	31,905.28	34,720.55	2,815.27	8.1
0610	1100000903 Treasury Payroll Direct Deposit - Outgoing	269,884.30	1,223.45	268,660.85	21,959...

When the report comes up, it only lists the business area selected. This could be further restricted by GL account. For example, selecting the 5000000000 to 5999999999 accounts would bring up only the expenditures for this agency.

0610	1100002000 Cash in Bank Non-AASIS House Bank	808,224.29	808,224.29	0.00	0.0
0610	1100002100 Imprest Bank Funds	13,000.00	13,000.00	0.00	0.0
0610	1106100010 Cash in Bank DFA 0610 - Account 001	954,531.49	954,531.49	0.00	0.0
0610	1106100020 Cash in Bank DFA 0610 - Account 002	7,742,250.11	7,742,250.11	0.00	0.0
0610	1106100030 Cash in Bank DFA 0610 - Account 003	642,926.66	642,926.66	0.00	0.0
0610	1106100040 Cash in Bank DFA 0610 - Account 004	6,445,512.49	6,445,512.49	0.00	0.0
0610	1120006000 Investment State Treasury Money Mgmt ...	59,287,138.75	59,287,138...	0.00	0.0
0610	1130001000 Customer Accounts Receivable	46,030.20	35,307.40	10,722.80	30.4
0610	1130001100 Accounts Rec. Accrual Closing Entries On...	1,936.02	1,936.02	0.00	0.0
0610	1130001200 Taxes Interest Penalties Receivable Non ...	569,436,917...	569,436,91...	0.00	0.0

100 sapap07 INS

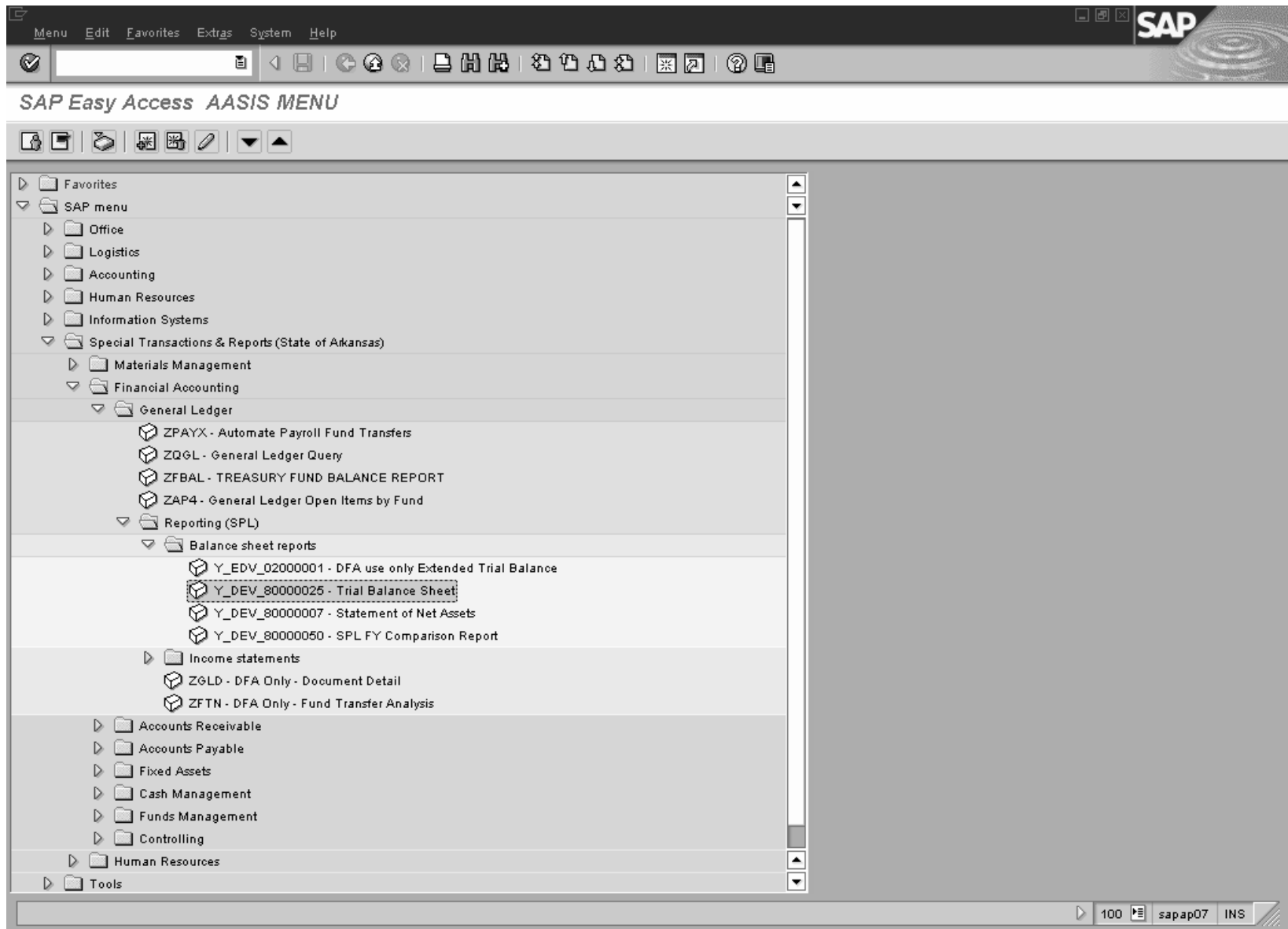
Microsoft Excel - Training Waiting List.xls

The Special Purpose Ledger Report: Trial Balance

- The Trial Balance is a financial statement at the agency or fund level by accounting period.
- The totals of debits and credits are available for each general ledger code.
- The overall totals of the debits and credits will be zero; thus the accounts are “in balance”.

The Special Purpose Ledger Report: Trial Balance

- Type Z000 in the transaction box.
- The SAP Easy Access AASIS menu appears.
- Special transactions and reports (State of Arkansas > Financial Accounting > General Ledger > Reporting (SPL) > Balance Sheet Reports > Trial Balance
- Y_DEV_800000025



Trial Balance sheet: Selection

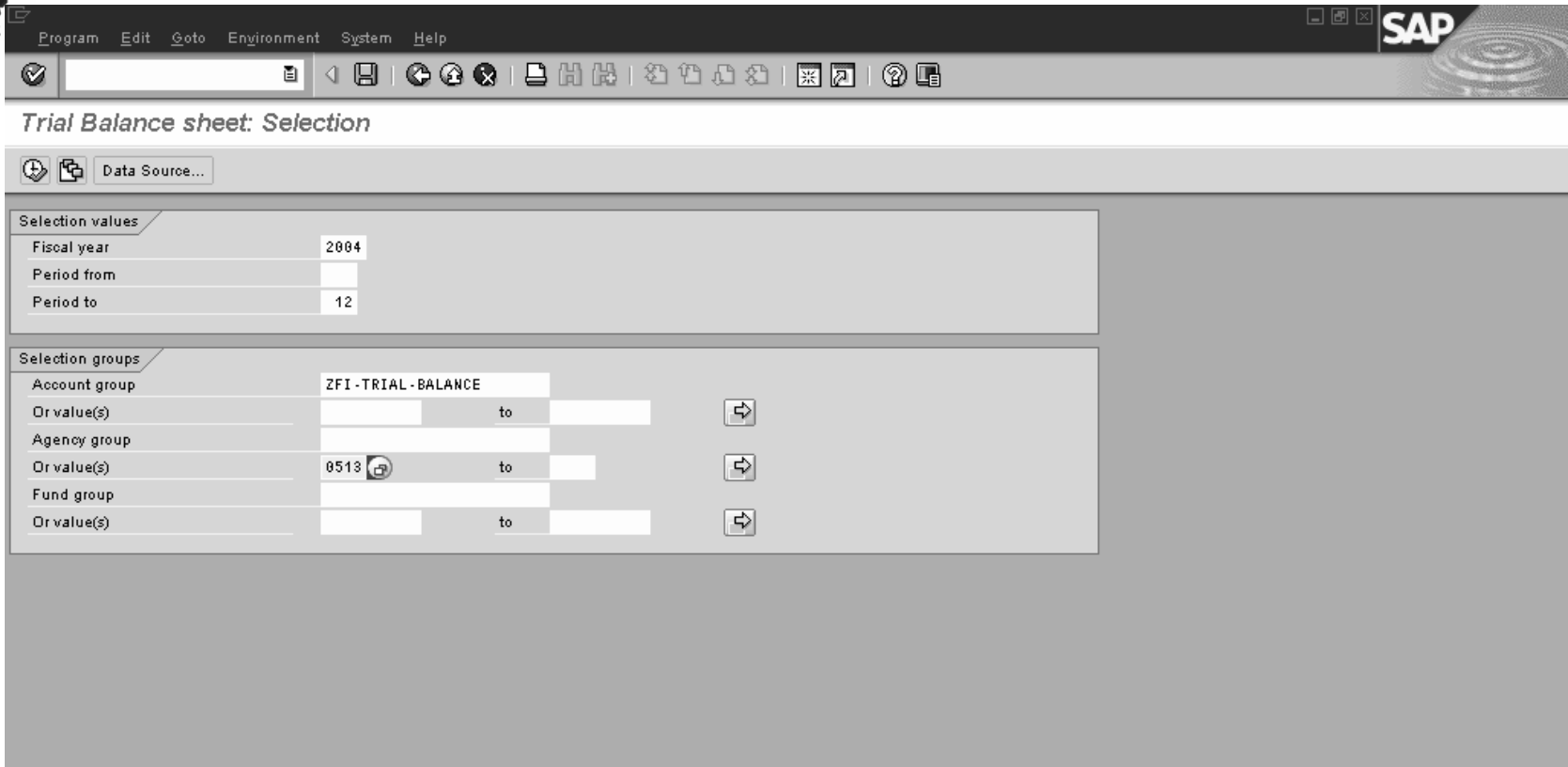
Selection values

Fiscal year	2004
Period from	
Period to	12

Selection groups

Account group	ZFI-TRIAL-BALANCE	
Or value(s)		to
Agency group		
Or value(s)	0513	to
Fund group		
Or value(s)		to

Specify the period from and period to. Period numbers refer to months of the state fiscal year. For example, *period one* is July, *period two* is August, etc. Leaving period from blank will bring up carry forward balances from the previous fiscal year. Therefore, if you need to get a current balance in any account for the year to date, you'll need to enter the zero or blank in the period from. If you want period to period activity, just enter the periods you want to see.



The screenshot shows the SAP 'Trial Balance sheet: Selection' screen. The title bar includes 'Program Edit Goto Environment System Help' and the SAP logo. The main area is divided into 'Selection values' and 'Selection groups' sections.

Selection values

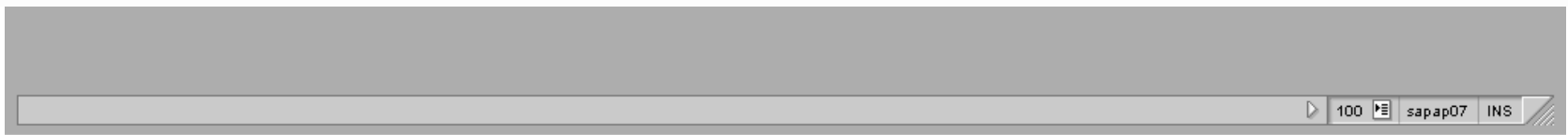
Fiscal year	2004
Period from	
Period to	12

Selection groups

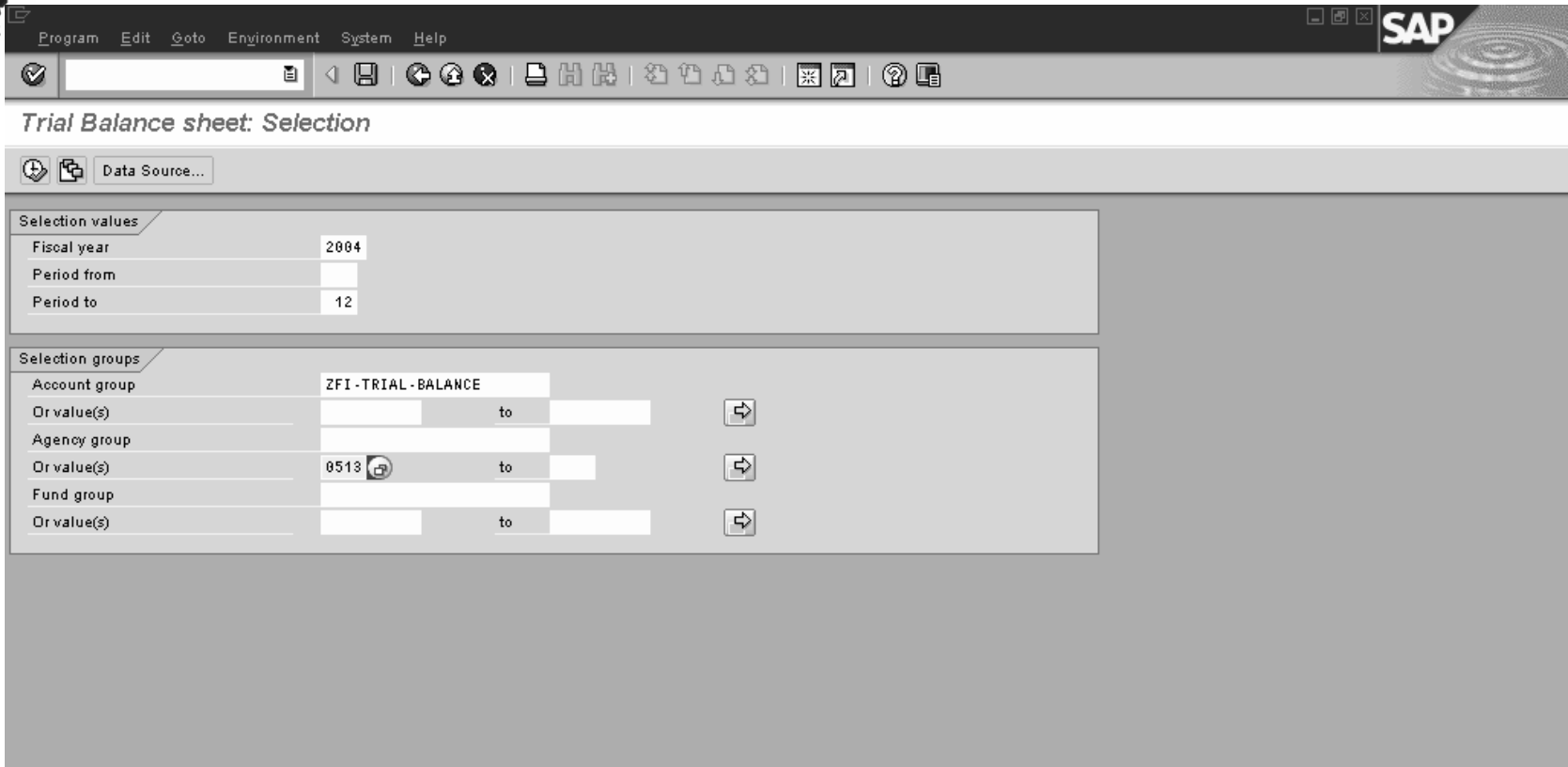
Account group	ZFI-TRIAL-BALANCE		
Or value(s)		to	
Agency group			
Or value(s)	0513	to	
Fund group			
Or value(s)		to	

Each 'Or value(s)' row has a selection icon (a square with a right-pointing arrow) to its right.

Next, specify the business area and/or fund or funds that you wish to view. Selecting the business area and leaving the fund selection blank will bring up all of its funds. Note that the business area was entered on the Or value selection under Agency group.



The screenshot shows the bottom status bar of the SAP window. It contains the text '100 sapap07 INS' and a small icon on the right.



The screenshot shows the SAP 'Trial Balance sheet: Selection' screen. At the top is the SAP menu bar with options: Program, Edit, Goto, Environment, System, Help. Below the menu bar is a toolbar with various icons. The main area is titled 'Trial Balance sheet: Selection' and contains two sections: 'Selection values' and 'Selection groups'. The 'Selection values' section has fields for 'Fiscal year' (2004), 'Period from' (empty), and 'Period to' (12). The 'Selection groups' section has fields for 'Account group' (ZFI-TRIAL-BALANCE), 'Or value(s)' (empty), 'Agency group' (empty), 'Or value(s)' (0513), 'Fund group' (empty), and 'Or value(s)' (empty). To the right of each 'Or value(s)' field is a 'to' field and a right-pointing arrow button. At the bottom left of the main area is a clock icon button. At the bottom right is a status bar with a play button, '100', 'sapap07', and 'INS'.

Selection values	
Fiscal year	2004
Period from	
Period to	12

Selection groups	
Account group	ZFI-TRIAL-BALANCE
Or value(s)	
Agency group	
Or value(s)	0513
Fund group	
Or value(s)	

Once you have made your selections, click on the execute (clock) button to bring up the report.





Report Edit Goto View Extras Settings System Help

SAP

Trial Balance

Agency: 0513
Fund: *
Period: 0..12

	Debit	Credit	Balance
1000510001 CJ BLI 0510 # 001	53,985.28	(53,985.28)	0.00
1000513001 CJ DEF 0513 # 001	7,264,619.22	(7,264,619.22)	0.00
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	7,321,104.50	(7,318,604.50)	2,500.00
1100001000 Treasury	28,147,352.95	(27,277,294.38)	870,058.57
1100001001 Treasury Outgoing	3,945,072.87	(4,162,378.23)	(217,305.36)
1100001002 Treasury Incoming	2,463,722.91	(2,376,575.91)	87,147.00
1100001003 Treasury EFT Out	801,050.69	(817,310.47)	(16,259.78)
1100001005 Treasury Tnsfrs Out	21,015,405.60	(21,151,884.41)	(136,478.81)
1100001006 Treasury Tnsfrs In	16,468,418.48	(16,331,939.67)	136,478.81
* Cash in State Treasury	72,841,023.50	(72,117,383.07)	723,640.43
1100002000 Non-AASIS House Bank	76,995.18	(11,353.00)	65,642.18
1102050011 AAB 0205 #001 Out	0	(226.00)	(226.00)
1105130010 SFD 0513 #001	61,113.02	(23,276.73)	37,836.29
1105130011 SFD 0513 #001 Out	37.08	(2,032,400.25)	(2,032,363.17)
1105130012 SFD 0513 #001 In	2,104,609.17	(68,968.93)	2,035,640.24
* Cash in Bank	2,242,754.45	(2,136,224.91)	106,529.54
1120001000 Invest CD	276,920.52	(275,904.16)	1,016.36
1120006000 Invest TMMP	554,128.35	(123,117.12)	431,011.23
* Investments	831,048.87	(399,021.28)	432,027.59
1130001100 A/R Closing Only N/R	21,440.02	0	21,440.02
* Customer Receivables	21,440.02	0	21,440.02
1130001300 Fed. Rec. Accrual	7,197.00	(7,197.00)	0.00
* Federal Receivables	7,197.00	(7,197.00)	0.00
1140002000 Loan/Adv D/F 0th-DFA	11,444,000.00	(11,444,000.00)	0.00
1140003000 DT/DF Clearing	6,142,488.68	(6,142,488.68)	0.00
* Interfund Receivable	17,586,488.68	(17,586,488.68)	0.00
1150003000 Cons Inven Bal	23,444.09	0	23,444.09
* Inventory	23,444.09	0	23,444.09
1160001000 Accrued Interest	181.00	(177.94)	3.06
* Accrued Income	181.00	(177.94)	3.06

The trial balance appears on the right of the screen with a navigation bar on the left. At the top of the navigation bar, the selections can be changed to Business area, Period, or Fund. Clicking on each selection will change the choices below.



Report Edit Goto View Extras Settings System Help

Trial Balance

Variation: Characteristics

- Business Area
- Period
- Fund

Variation: Fund

- * Fund group
 - 1230200 1230200
 - 1370000 1370000
 - 3120000 3120000
 - 7005131 7005131
 - 7005132 7005132
 - 7006101 7006101
 - 7006102 7006102
 - BAA0100 BAA0100
 - ETB0100 ETB0100
 - EVA0000 EVA0000
 - EVA0100 EVA0100
 - FEB0000 FEB0000
 - FEB0100 FEB0100
 - FEB0200 FEB0200
 - FEB0300 FEB0300
 - FEB0400 FEB0400
 - FEB0500 FEB0500
 - FEB0600 FEB0600
 - FEB0800 FEB0800

Agency: 0513
Fund: *
Period: 0..12

	Debit	Credit	Balance
1000510001 CJ BLI 0510 # 001	53,985.28	(53,985.28)	0.00
1000513001 CJ DEF 0513 # 001	7,264,619.22	(7,264,619.22)	0.00
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	7,321,104.50	(7,318,604.50)	2,500.00
1100001000 Treasury	28,147,352.95	(27,277,294.38)	870,058.57
1100001001 Treasury Outgoing	3,945,072.87	(4,162,378.23)	(217,305.36)
1100001002 Treasury Incoming	2,463,722.91	(2,376,575.91)	87,147.00
1100001003 Treasury EFT Out	801,050.69	(817,310.47)	(16,259.78)
1100001005 Treasury Tnsfrs Out	21,015,405.60	(21,151,884.41)	(136,478.81)
1100001006 Treasury Tnsfrs In	16,468,418.48	(16,331,939.67)	136,478.81
* Cash in State Treasury	72,841,023.50	(72,117,383.07)	723,640.43
1100002000 Non-AASIS House Bank	76,995.18	(11,353.00)	65,642.18
1102050011 AAB 0205 #001 Out	0	(226.00)	(226.00)
1105130010 SFD 0513 #001	61,113.02	(23,276.73)	37,836.29
1105130011 SFD 0513 #001 Out	37.08	(2,032,400.25)	(2,032,363.17)
1105130012 SFD 0513 #001 In	2,104,609.17	(68,968.93)	2,035,640.24
* Cash in Bank	2,242,754.45	(2,136,224.91)	106,529.54
1120001000 Invest CD	276,920.52	(275,904.16)	1,016.36
1120006000 Invest TMMP	554,128.35	(123,117.12)	431,011.23
* Investments	831,048.87	(399,021.28)	432,027.59
1130001100 A/R Closing Only N/R	21,440.02	0	21,440.02
* Customer Receivables	21,440.02	0	21,440.02
1130001300 Fed. Rec. Accrual	7,197.00	(7,197.00)	0.00
* Federal Receivables	7,197.00	(7,197.00)	0.00
1140002000 Loan/Adv D/F Oth-DFA	11,444,000.00	(11,444,000.00)	0.00
1140003000 DT/DF Clearing	6,142,488.68	(6,142,488.68)	0.00
* Interfund Receivable	17,586,488.68	(17,586,488.68)	0.00
1150003000 Cons Inven Bal	23,444.09	0	23,444.09
* Inventory	23,444.09	0	23,444.09
1160001000 Accrued Interest	181.00	(177.94)	3.06
* Accrued Income	181.00	(177.94)	3.06
1190002000 PP Expense	57,944.14	(3,300.00)	54,644.14
* Pre-Paid Expenses	57,944.14	(3,300.00)	54,644.14
1990100000 Land (Modified)	112,450.00	0	112,450.00

Note the change in choices after clicking the Fund selection at the top of the navigation bar. Now all of the agency's funds are available for selection.



Report Edit Goto View Extras Settings System Help

SAP

Trial Balance

Agency: 0513
Fund: 1370000
Period: 0..12

	Debit	Credit	Balance
1000510001 CJ BLI 0510 # 001	1,682.84	(1,682.84)	0.00
1000513001 CJ DEF 0513 # 001	1,384,184.06	(1,384,184.06)	0.00
* Cash On Hand	1,385,866.90	(1,385,866.90)	0.00
1100001000 Treasury	651.60	(651.60)	0.00
* Cash in State Treasury	651.60	(651.60)	0.00
1100002000 Non-AASIS House Bank	175.00	(175.00)	0.00
1105130010 SFD 0513 #001	61,113.02	(23,276.73)	37,836.29
1105130011 SFD 0513 #001 Out	0	(1,716,673.21)	(1,716,673.21)
1105130012 SFD 0513 #001 In	1,768,665.50	(64,888.96)	1,703,776.54
* Cash in Bank	1,829,953.52	(1,805,013.90)	24,939.62
1120006000 Invest TMMP	265,919.08	(121,038.50)	144,880.58
* Investments	265,919.08	(121,038.50)	144,880.58
1130001300 Fed. Rec. Accrual	7,197.00	(7,197.00)	0.00
* Federal Receivables	7,197.00	(7,197.00)	0.00
1190002000 PP Expense	3,300.00	(3,300.00)	0.00
* Pre-Paid Expenses	3,300.00	(3,300.00)	0.00
1990130000 Buildings (Modified)	642,433.12	0	642,433.12
1990150000 Equipment (Modified)	10,101.88	0	10,101.88
1991100000 AUC (Modified)	588,636.62	(588,636.62)	0.00
1991100001 AUC (Modified) NBR	53,796.50	(53,796.50)	0.00
* Modified Accrual Fixed Assets	1,294,968.12	(642,433.12)	652,535.00
1991340000 Buildings Full CAFR	2,011,490.34	0	2,011,490.34
1991341000 Buildings (F Contra)	0	(2,011,490.34)	(2,011,490.34)
1991360000 Equipment Full CAFR	62,478.62	0	62,478.62
1991361000 Equip. F Contra CAFR	0	(50,785.74)	(50,785.74)
1991420000 AUC (Full)	642,433.12	(642,433.12)	0.00
1991421000 AUC (Full Contra)	642,433.12	(588,636.62)	53,796.50
1992300000 AC Dep Bldg(Full)	0	(585,307.31)	(585,307.31)
1992500000 AC Dep Equipmt(Full)	0	(20,230.72)	(20,230.72)
* Full Accrual Fixed Assets	3,358,835.20	(3,898,883.85)	(540,048.65)
2110001000 Vendor AP	722,368.82	(722,368.82)	0.00

Variation: Characteristics

- Business Area
- Period
- Fund

Variation: Fund

- * Fund group
 - 1230200 1230200
 - 1370000 1370000
 - 3120000 3120000
 - 7005131 7005131
 - 7005132 7005132
 - 7006101 7006101
 - 7006102 7006102
 - BAA0100 BAA0100
 - ETB0100 ETB0100
 - EVA0000 EVA0000
 - EVA0100 EVA0100
 - FEB0000 FEB0000
 - FEB0100 FEB0100
 - FEB0200 FEB0200
 - FEB0300 FEB0300
 - FEB0400 FEB0400
 - FEB0500 FEB0500

FEB1100 FEB1100

FEC1000 FEC1000

FEL0200 FEL0200

3300000000 Batch Input-Asset Ld 1,379,763.02 0 1,379,763.02

3302300000 Inv GFA Bldg (Mod) 0 (642,433.12) (642,433.12)

100 sapap07 INS

By clicking on a single fund, you can display the trial balance for only that fund for the selection period.

Trial Balance

Agency: 0513
Fund: 1370000
Period: 2

	Debit	Credit	Balance
1105130011 SFD 0513 #001 Out	0	(176.21)	(176.21)
* Cash in Bank	0	(176.21)	(176.21)
1932500000 AC Dep Equipmnt(Full)	0	(132.27)	(132.27)
* Full Accrual Fixed Assets	0	(132.27)	(132.27)
2110001000 Vendor AP	176.21	(176.21)	0.00
* Accounts Payable	176.21	(176.21)	0.00
5020002000 Telecomm Wired	176.21	0	176.21
* Communication & Transp. of Commoditie	176.21	0	176.21
5901020000 Depr Expense (Full)	132.27	0	132.27
* Depreciation/Amortization	132.27	0	132.27
** BALANCE	484.69	(484.69)	0.00

Page: 2

You can further narrow this down to one fund for one period by leaving the fund selection as it is and then highlighting Period. Then select the desired period.



Trial Balance

Agency: 0513
Fund: 1370000
Period: 2

	Debit	Credit	Balance
1105130011 SFD 0513 #001 Out	0	(176.21)	(176.21)
* Cash in Bank	0	(176.21)	(176.21)
1992500000 AC Dep Equipmnt(Full)	0	(132.27)	(132.27)
* Full Accrual Fixed Assets	0	(132.27)	(132.27)
2110001000 Vendor AP	176.21	(176.21)	0.00
* Accounts Payable	176.21	(176.21)	0.00
5020002000 Telecomm Wired	176.21	0	176.21
* Communication & Transp. of Commoditie	176.21	0	176.21
5901020000 Depr Expense (Full)	132.27	0	132.27
* Depreciation/Amortization	132.27	0	132.27
** BALANCE	484.69	(484.69)	0.00

Page: 2

100 sapap07 INS

The trial balance for one fund for one period is selected.

Report Edit Goto View Extras Settings System Help

Trial Balance

Navigation on/off (Ctrl+Shift+F10)
Variation: Characteristics

Business Area
Period
Fund

Variation: Fund
* Fund group

1230200 1230200
1370000 1370000
3120000 3120000
7005131 7005131
7005132 7005132
7006101 7006101
7006102 7006102
BAA0100 BAA0100
ETB0100 ETB0100
EVA0000 EVA0000
EVA0100 EVA0100
FEB0000 FEB0000
FEB0100 FEB0100
FEB0200 FEB0200
FEB0300 FEB0300
FEB0400 FEB0400
FEB0500 FEB0500

Agency: 0513
Fund: *
Period: 2

	Debit	Credit	Balance
1000513001 CJ DEF 0513 # 001	153.05	(153.05)	0.00
* Cash On Hand	153.05	(153.05)	0.00
1100001000 Treasury	1,996,636.20	(2,129,117.68)	(132,481.48)
1100001001 Treasury Outgoing	176,732.28	(167,632.50)	9,099.78
1100001002 Treasury Incoming	153.05	(183.05)	(30.00)
1100001003 Treasury EFT Out	84,857.00	(69,028.37)	15,828.63
1100001005 Treasury Tnsfrs Out	1,867,528.40	(1,867,528.40)	0.00
1100001006 Treasury Tnsfrs In	1,520,940.06	(1,520,940.06)	0.00
* Cash in State Treasury	5,646,846.99	(5,754,430.06)	(107,583.07)
1105130011 SFD 0513 #001 Out	0	(176.21)	(176.21)
* Cash in Bank	0	(176.21)	(176.21)
1140003000 DT/DF Clearing	442,255.77	(442,255.77)	0.00
* Interfund Receivable	442,255.77	(442,255.77)	0.00
1990180000 Library Holdgs (Mod)	283.30	0	283.30
* Modified Accrual Fixed Assets	283.30	0	283.30
1991390000 Library Holdgs(Full)	332.30	(49.00)	283.30
1991391000 Lib Hldgs(F Contra)	49.00	(332.30)	(283.30)
1992100000 AC Dep Lnd Imp(Full)	0	(254.51)	(254.51)
1992300000 AC Dep Bldg(Full)	0	(13,940.68)	(13,940.68)
1992500000 AC Dep Equipmnt(Full)	0	(17,437.71)	(17,437.71)
1992800000 AC Dp Lb Hldng(Full)	0	(845.55)	(845.55)
1992910000 AC Dp Infrstrc (Full)	0	(282.94)	(282.94)
* Full Accrual Fixed Assets	381.30	(33,142.69)	(32,761.39)
2110001000 Vendor AP	182,162.55	(201,147.42)	(18,984.87)
2110002000 Employee AP	2,802.93	(2,802.93)	0.00
2111001000 GRIR Clearing	176,269.64	(180,563.80)	(4,294.16)
* Accounts Payable	361,235.12	(384,514.15)	(23,279.03)
2110003000 Due To Other Funds	51,871.60	(51,871.60)	0.00
* Interfund Due-To	51,871.60	(51,871.60)	0.00
3902800000 InvGFA Libhold(Mod)	0	(283.30)	(283.30)
* Fund Balance	0	(283.30)	(283.30)
4047025000 School for Deaf 1556	305.00	(305.00)	0.00

To make the screen easier to view, you can turn the menu bar on and off by clicking the Navigation on/off button at the top of the trial balance.

FEC1000 FEC1000	5010007000 03 Retirement Exp	40,067.82	0	40,067.82
FEL0200 FEL0200				

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Report Edit Goto View Extras Settings System Help

SAP

Trial Balance

Agency: 0513
Fund: *
Period: 2

	Debit	Credit	Balance
1000513001 CJ DEF 0513 # 001	153.05	(153.05)	0.00
* Cash On Hand	153.05	(153.05)	0.00
1100001000 Treasury	1,996,636.20	(2,129,117.68)	(132,481.48)
1100001001 Treasury Outgoing	176,732.28	(167,632.50)	9,099.78
1100001002 Treasury Incoming	153.05	(183.05)	(30.00)
1100001003 Treasury EFT Out	84,857.00	(69,028.37)	15,828.63
1100001005 Treasury Tnsfrs Out	1,867,528.40	(1,867,528.40)	0.00
1100001006 Treasury Tnsfrs In	1,520,940.06	(1,520,940.06)	0.00
* Cash in State Treasury	5,646,846.99	(5,754,430.06)	(107,583.07)
1105130011 SFD 0513 #001 Out	0	(176.21)	(176.21)
* Cash in Bank	0	(176.21)	(176.21)
1140003000 DT/DF Clearing	442,255.77	(442,255.77)	0.00
* Interfund Receivable	442,255.77	(442,255.77)	0.00
1990180000 Library Hldgs (Mod)	283.30	0	283.30
* Modified Accrual Fixed Assets	283.30	0	283.30
1991390000 Library Hldgs(Full)	332.30	(49.00)	283.30
1991391000 Lib Hldgs(F Contra)	49.00	(332.30)	(283.30)
1992100000 AC Dep Lnd Imp(Full)	0	(254.51)	(254.51)
1992300000 AC Dep Bldg(Full)	0	(13,940.68)	(13,940.68)
1992500000 AC Dep Equipmnt(Full)	0	(17,437.71)	(17,437.71)
1992800000 AC Dp Lb Hldng(Full)	0	(845.55)	(845.55)
1992910000 AC Dp Infrsto (Full)	0	(282.94)	(282.94)
* Full Accrual Fixed Assets	381.30	(33,142.69)	(32,761.39)
2110001000 Vendor AP	182,162.55	(201,147.42)	(18,984.87)
2110002000 Employee AP	2,802.93	(2,802.93)	0.00
2111001000 GRIR Clearing	176,269.64	(180,563.80)	(4,294.16)
* Accounts Payable	361,235.12	(384,514.15)	(23,279.03)
2110003000 Due To Other Funds	51,871.60	(51,871.60)	0.00
* Interfund Due-To	51,871.60	(51,871.60)	0.00
3902800000 InvGFA Libhold(Mod)	0	(283.30)	(283.30)
* Fund Balance	0	(283.30)	(283.30)

5010003000 06 Overtime Salaries 64.61 0 64.61

5010005000 03 FICA & Medico Exp 27,030.92 0 27,030.92

5010006000 03 Ben Ins Exp HAL 50,400.00 0 50,400.00

5010006500 Agency Cost of ARCAP 1,512.51 0 1,512.51

5010007000 03 Retirement Exp 40,067.82 0 40,067.82

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The display as it appears with the navigation bar turned off.

Using the Trial Balance to check available cash in treasury

- The treasury cash balance listed in the trial balance can be used to determine available cash if the selections are made correctly.
- When searching the trial balance for available cash, always use 0 as the beginning selection period. That way, any carry forward balances will be included.

Program Edit Goto Environment System Help

SAP

Trial Balance sheet: Selection

Data Source...

Selection values

Fiscal year	2004
Period from	
Period to	12

Selection groups

Account group	ZFI - TRIAL - BALANCE		
Or value(s)		to	
Agency group			
Or value(s)	0513	to	
Fund group			
Or value(s)	EVA0100	to	

The period selection to determine available cash in treasury is zero to current period or 12.

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Report Edit Goto View Extras Settings System Help

SAP

Trial Balance

Agency: 0513
Fund: EVA0100
Period: 0..12

	Debit	Credit	Balance
1000513001 CJ DEF 0513 # 001	2,688,132.68	(2,688,132.68)	0.00
1010102000 Change Funds	1,500.00	0	1,500.00
1010103000 Petty Cash	1,000.00	0	1,000.00
* Cash On Hand	2,690,632.68	(2,688,132.68)	2,500.00
1100001000 Treasury	10,204,314.87	(9,807,723.80)	396,591.07
1100001001 Treasury Outgoing	2,301,137.35	(2,487,592.57)	(186,455.22)
1100001002 Treasury Incoming	1,221,145.00	(1,133,998.00)	87,147.00
1100001003 Treasury EFT Out	703,610.69	(719,870.47)	(16,259.78)
1100001005 Treasury Tnsfrs Out	5,524,792.96	(5,524,792.96)	0.00
1100001006 Treasury Tnsfrs In	8,626,802.95	(8,490,324.14)	136,478.81
* Cash in State Treasury	28,581,803.82	(28,164,301.94)	417,501.88
1100002000 Non-AASIS House Bank	218.40	0	218.40
1102050011 AAB 0205 #001 Out	0	(90.00)	(90.00)
1105130011 SFD 0513 #001 Out	0	(128.40)	(128.40)
* Cash in Bank	218.40	(218.40)	0.00
1130001100 A/R Closing Only N/R	20,365.20	0	20,365.20
* Customer Receivables	20,365.20	0	20,365.20
1140003000 DT/DF Clearing	4,903,186.66	(4,903,186.66)	0.00
* Interfund Receivable	4,903,186.66	(4,903,186.66)	0.00
1150003000 Cons Inven Bal	23,444.09	0	23,444.09
* Inventory	23,444.09	0	23,444.09
1190002000 PP Expense	13,588.14	0	13,588.14
* Pre-Paid Expenses	13,588.14	0	13,588.14
1990100000 Land (Modified)	112,450.00	0	112,450.00
1990110000 Land Improve (Mod)	302,322.79	0	302,322.79
1990130000 Buildings (Modified)	7,607,774.78	(1,749,493.49)	5,858,281.29
1990150000 Equipment (Modified)	2,407,851.60	(263,066.00)	2,144,785.60
1990150001 Equipmt(Modified)NBR	275,362.25	0	275,362.25
1990160000 Low Val Equip (Mod)	112,473.31	(5,740.98)	106,732.33

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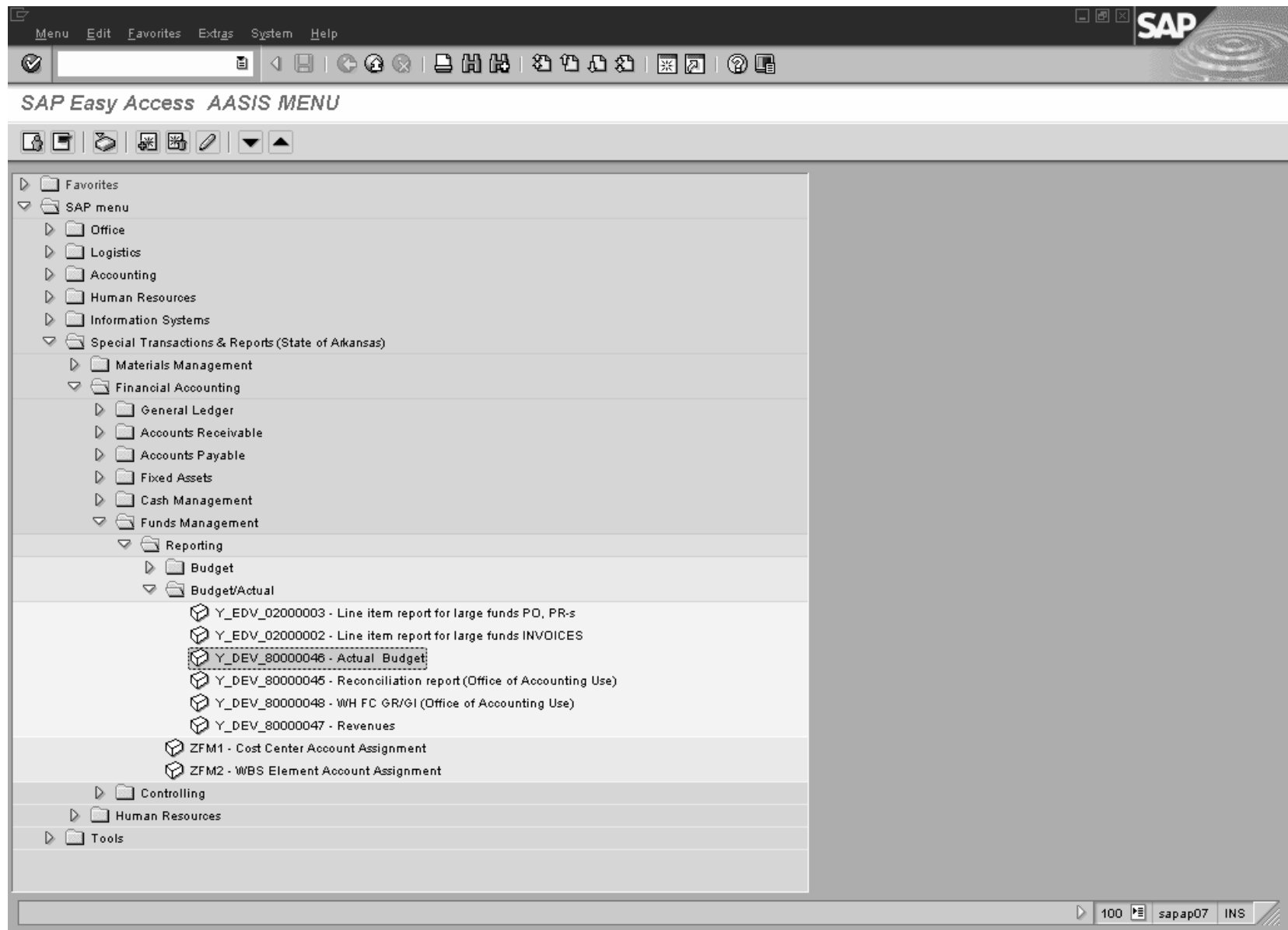
The available cash in treasury is shown as a line item. Use the Balance figure. The debits are the deposits and transfers, and the credits are the withdrawals and expenditures. The balance is the net of the debits and credits.

Appropriation (Budget)

- The Actual Budget Report deals with the permission to spend money and not the cash in the fund itself.
- The Actual Budget Report replaces the Budget/Actual/Accrual reports formerly available in AASIS.

Available Budget

- The Available Budget Report lists original budget, blocks, adjustments, adjusted appropriation, commitments, expenses, and available budget.
- This report can be selected by Customer for fund, FM account assignment, and period.



The screenshot shows the SAP 'Selection: Available Budget' window. The menu bar includes Program, Edit, Goto, System, and Help. The toolbar contains various icons for file operations and navigation. The window title is 'Selection: Available Budget'. Below the title bar, there is a 'Classification' button. The main area is divided into three sections: 'Standard selections', 'Report selections', and 'Output type'. The 'Standard selections' section includes fields for Fund (HSC6101), Key date (08/18/2004), Funds center (272), Year commitment item (2005), Variant (000), and Commitment Item. The 'Report selections' section includes fields for Agency from/CustFund, Fiscal Year (2005), Period from (1), Period to (13), and Special period 1. The 'Output type' section has two radio buttons: 'Graphical report-output' and 'Classic drilldown report'. A text overlay on the right side of the screenshot reads: 'Standard Selections: Enter the Fund and/or Funds center. Choose a Commitment Item, or leave the field blank to bring up all commitment items associated with that Fund/Funds center assignment.'

Standard Selections:

Enter the Fund and/or Funds center. Choose a Commitment Item, or leave the field blank to bring up all commitment items associated with that Fund/Funds center assignment.



Program Edit Goto System Help

SAP

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to		→
Key date	08/18/2004			
Funds center	272	to		→
Year commitment item	2005			
Variant	000			
Commitment Item		to		→

Report selections

Agency from/CustFund	998061000	
Fiscal Year	2005	2004
Period from	1	July
Period to	13	Special period 1

Output type

☐ Graphical report-output

☒ Classic drilldown report

100 sapap07 INS



Program Edit Goto System Help

SAP

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to		
Key date	08/18/2004			
Funds center	272	to		
Year commitment item	2005			
Variant	000			
Commitment Item		to		

Report selections

Agency from/CustFund	998061000	
Fiscal Year	2005	2004
Period from	1	July
Period to	13	

Output type

☐ Graphical report-output

☒ Classic drilldown report

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Output type:

Classic drilldown is the default display. This is the format that can be exported to Excel. You may select graphical display for a different format.

Program Edit Goto System Help

Selection: Available Budget

Classification

Standard selections

Fund	HSC6101	to		
Key date	08/18/2004			
Funds center	272	to		
Year commitment item	2005			
Variant	000			
Commitment Item		to		

Report selections

Agency from/CustFund	998061000	
Fiscal Year	2005	2004
Period from	1	July
Period to	13	Special period 1

Output type

☐ Graphical report-output

☒ Classic drilldown report

When all desired selections have been made, execute the report.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
 Period
 Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
0- ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00-	0.00	36,187.93	1,869,455.84	2,692,590.77-
• ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
• Total	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

The budget is displayed for the entire fund/fund center combination. For more detail, click the plus sign next to the fund name.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data (08/18/2004 15:31:45)

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
 Period
 Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00-	0.00	36,187.93	1,869,455.84	2,692,590.77-
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00-	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19-	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00-	1,936,456.00	36,187.93	58,210.32	1,511,090.75
Total	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

It is now apparent that the report has divided the budget into three commitment item categories: Salary related, Miscellaneous, and Maint-Operations. These could vary according to the budget for the Fund/Funds center assignment. Click the plus signs again to expand to more detail.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	1,869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

The report is displayed by commitment item.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Numberformat...

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	1,869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

Original Budget amount is the amount contained in the appropriation act for the agency/fund/funds center.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	1,869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

Budget Blocks are amounts blocked or deferred from the original budget.

100 sapap07 INS

Report Edit Goto Navigate Extras Settings System Help

Execute Available Budget: Overview

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00-	0.00	36,187.93	1,869,455.84	2,692,590.77-
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19-	5,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00-	4,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00-	0,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00-	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19-	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19-	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00-	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00-	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00-	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19-	5,953,662.19	36,187.93	1,869,455.84	13,261,071.42

If any adjustments to the budget have been made, they would be displayed in the adjustment column. For a list of possible adjustments, see the next page.

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Appropriation Adjustments Can Include:

- Carry forward Appropriation
- Budget Classification Transfers (BCT)
- Miscellaneous Federal Grants (MFG)
- Cash Increase Requests
- Supplemental Salaries
- Supplemental Appropriations
- Appropriation Transfers due to special language or otherwise specified by law
- Personnel Holding Accounts (i.e. Merit Increase, Pay Plan)
- Claims
- M & R Proceeds

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Execute Available Budget: Overview

Numberformat...

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	1,869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

Adjusted appropriation is the calculation of Original budget plus or minus any blocks and/or adjustments.

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Execute Available Budget: Overview

Available Budget Current data (08/18/2004 15:31:45)

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
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FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

Commitments reflect amounts encumbered by purchase requisitions, purchase orders, goods receipts or invoices that haven't yet been paid. Any commitment or precommitment created from using transactions FMY1 or FMZ1 (not common) would also be displayed in this column.

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Execute Available Budget: Overview

Available Budget Current data [08/18/2004 15:31:45]

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
Period
Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00-	0.00	36,187.93	1,869,455.84	2,692,590.77-
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00-	14,016,394.00	0.00	1,811,245.52	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00-	10,857,110.00	0.00	1,539,506.23	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.73	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00-	3,112,772.00	0.00	260,447.56	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19-	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19-	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00-	1,936,456.00	36,187.93	58,210.32	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00-	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00-	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00-	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19-	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

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Items paid will be included in the Expense column.

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Execute Available Budget: Overview

Numberformat...

Available Budget Current data (08/18/2004 15:31:45)

Customer for fund 998061000 DFA - DIRECTOR'S OFF

Navigation
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Cost Center

FM acct asst	Original B	Blocks	Adjustment	Adj. Appr.	Commitm	Expense	Available
ARK /HSC6101 /0610 /EXPENDITURES	0.00	786,947.00	786,947.00	0.00	36,187.93	1,869,455.84	2,692,590.77
ARK /HSC6101 /272 /EXPENDITURES	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42
ARK /HSC6101 /272 /SALARYRELATED	14,016,394.00	455,980.00	455,980.00	14,016,394.00	0.00	1,811,245.51	11,749,168.48
ARK /HSC6101 /272 /501:00:00	10,857,110.00	210,863.00	210,863.00	10,857,110.00	0.00	1,539,506.21	9,106,740.77
ARK /HSC6101 /272 /501:00:01	41,512.00	0.00	0.00	41,512.00	0.00	11,291.71	30,220.27
ARK /HSC6101 /272 /501:00:03	3,112,772.00	245,117.00	245,117.00	3,112,772.00	0.00	260,447.51	2,607,207.44
ARK /HSC6101 /272 /501:00:06	5,000.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
ARK /HSC6101 /272 /MISCELLANEOUS	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /500:00:25	0.00	0.00	812.19	812.19	0.00	0.00	812.19
ARK /HSC6101 /272 /MAINT-OPERATIONS	1,734,807.00	330,967.00	532,616.00	1,936,456.00	36,187.93	58,210.31	1,511,090.75
ARK /HSC6101 /272 /502:00:02	1,606,963.00	233,736.00	373,354.00	1,746,581.00	36,187.93	53,754.81	1,422,902.26
ARK /HSC6101 /272 /505:00:09	117,844.00	70,400.00	105,600.00	153,044.00	0.00	4,455.51	78,188.49
ARK /HSC6101 /272 /506:00:10	10,000.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
ARK /HSC6101 /272 /509:00:12	0.00	26,831.00	53,662.00	26,831.00	0.00	0.00	0.00
Total	15,751,201.00	786,947.00	989,408.19	15,953,662.19	36,187.93	1,869,455.84	13,261,071.42

Available budget is the calculation of Adjusted Appropriation less commitments, less expense. This represents the available appropriation for this Fund/Funds Center/Commitment Item combination.

Financial Reports vs. Budget Reports

- When selecting a report, make sure you know what you are looking for.
- A fund (financial) report, such as the trial balance, can't be used to find available budget. A funds management (budget) report can't be used to find available funds.
- There are timing differences between the two types of reports. In addition, there are some accounts shown in the financial reports that are not budget relevant.

Timing differences between Financial Reports and Budget Reports

- A major timing difference between the financial reports and budget reports results from the way expenditures are recognized in accrual accounting.

Accrual Accounting

- Up until Fiscal Year 2002, the State of Arkansas accounting system was on a cash basis. This means that items were not expensed until they were paid for.
- The AASIS financial statements are on the accrual accounting method. This means purchases are expensed when the goods are received. On the cash basis, the expense was not recorded until the invoice was paid.
- Under accrual accounting, purchases will be expensed sooner than they would have been under a cash accounting system.

Commitments

- When a purchase requisition is entered into AASIS, a commitment is created in the budget for the amount of the requisition.
- When the requisition is converted to a purchase order, the commitment is reduced by the amount of the requisition and increased by the amount of the purchase order. This is done automatically as long as the requisition is referenced by the purchase order. No additional entry by the user is needed.

Accrual Accounting

- When the goods are received, the expense or asset is recorded in the fund and a liability is recorded in the Goods Receipt/Invoice receipt account. This works like an accounts payable account, without the identity of the vendor being known.
- When the invoice is entered by the MIRO transaction, the Goods Receipt / Invoice Receipt is cleared and a liability is created to a specific vendor for the invoice amount in the Accounts Payable. If the invoice amount is different from the purchase order, the difference will go to the asset or expense account to balance the transaction.
- When the invoice is paid, Accounts Payable is cleared and the cash is reduced. On the appropriation side, the commitment is reduced and the expense is recorded.



Budget and Fund Entries

		Budget (FM)			Funds (FI)			
		Commitments	Expenditures	Total	GR/IR	Accts Payable	Expense	Cash
Purchase Requisition	110	110		110				
Purchase Order	120	-110		0				
		120		120				
Goods Received	120				-120		120	
Invoice Receipt	115				120	-115	-5	
Payment Run		-115	115	-5		115		-115
Automatic Adjustment		-5						
Balance		0	115	115	0	0	115	-115

In this example, an agency enters a purchase requisition for \$110. The requisition is changed to a purchase order for \$120. The goods receipt is for the full amount. The invoice is for \$115. AASIS will automatically adjust the budget and expenditures to reflect the correct amount.

So what does this mean for reports?

- The purchase requisition will show up in the budget report as a commitment as soon as it is entered.
- These items won't show up in the financial reports until the goods are received.
- When the invoice is entered, the expensed account in the financial statements is the general ledger code for the item. In the budget reports, the amount will show up in the GR/IR account (not the expenditure account).
Therefore, you can't compare the GL items on the budget reports to those on the financial reports.

Non-Budget Relevant Accounts

- The financial reports show all accounts, the budget reports will show only budget relevant accounts.
- Some items (such as depreciation) do not affect budget.